

## Article - Business Regulation

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§17-20A-01.

In this subtitle:

(1) “transient vendor” means a person who makes sales subject to the sales and use tax in the State from a motor vehicle or from a roadside or temporary location, excluding sales from a location that the vendor owns; and

(2) “transient vendor” does not include:

(i) a person whose only activities in the State are the delivery of goods in interstate commerce into the State from outside the State pursuant to orders that were solicited or placed by mail or other means;

(ii) a person who hand crafts items for sale at special events, including fairs, carnivals, art and craft shows, and other festivals and celebrations in the State;

(iii) an exhibitor, within the meaning of § 17-1801(d) of this title; or

(iv) an individual who sells by catalogue, sample, or brochure for future delivery and who makes sales to the owner or legal occupant of the premises pursuant to the invitation of the owner or legal occupant of the premises.

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